

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re: | Chapter 11  
|  
DELPHI AUTOMOTIVE SYSTEMS LLC | Case No. 05-44640  
|  
Debtor. | Claim#13459  
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**NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001(e)(2)**

To: (Transferor) Par Foam Products, Inc.  
239 Van Rensselaer St.  
Buffalo, NY 14210  
Attn: Roland J. Neeuffer

The transfer of your claim as shown above, in the amount of \$370,568.92 has been transferred  
(unless previously expunged by court order) to:

LONGACRE MASTER FUND, LTD.  
Transferor: Par Foam Products, Inc.  
810 Seventh Avenue, 22nd Floor  
New York, NY 10019  
Att: Vladimir Jelisavcic

No action is required if you do not object to the transfer of your claim. However, IF YOU  
OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF  
THIS NOTICE, YOU MUST:

- FILE A WRITTEN OBJECTION TO THE TRANSFER with:

United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, New York 10004

- SEND A COPY OF YOUR OBJECTION TO THE TRANSFeree.

Refer to INTERNAL CONTROL No. \_\_\_\_ in your objection. If you file an objection, a hearing  
will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFeree  
WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Intake Clerk

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**FOR CLERK'S OFFICE USE ONLY:**

This notice was mailed to the first named party, by first class mail, post prepaid on \_\_\_\_, 2006.

INTERNAL CONTROL NO. \_\_\_\_\_

Claims Agent Noticed: (Name of Outside Agent)

Copy to Transferee: \_\_\_\_\_

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Deputy Clerk

**EVIDENCE OF TRANSFER OF CLAIM**

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")  
Southern District of New York  
One Bowling Green  
New York, NY 10004  
Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")  
Case No. 05-44640

Claim # 13459

**PAR FOAM PRODUCTS INC.**, its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

**LONGACRE MASTER FUND, LTD.**  
c/o U.S. Bank National Association  
Corporate Trust Services  
1420 Fifth Avenue, 7<sup>th</sup> Floor  
Seattle, Washington 98101  
Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$370,568.92 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated November 28, 2006.

**PAR FOAM PRODUCTS INC.**

By:/s/ Kaushik A . Shah  
Name: Kaushik A . Shah  
Title: President

**LONGACRE MASTER FUND, LTD.**

By:/s/ Steven S. Weissman  
Name: Steven S. Weissman  
Title: Director